



USFR MEMORANDUM NO. 221

TO: School District Administrators; County School Superintendents

FROM: Magdalene D. Haggerty, Office of the Auditor General
Vicki G. Salazar, Arizona Department of Education (ADE)

DATE: April 13, 2006

SUBJECT: School District Annual Budget Revisions for Fiscal Year 2005-06: Adjustments to General Budget Limit, Unrestricted Capital Budget Limit, Soft Capital Allocation Limit, and Classroom Site Fund Budget Limit (Supersedes USFR Memorandum No. 211)

All districts that revise their fiscal year (FY) 2005-06 adopted budget must have final revisions completed and approved at a Governing Board meeting before Monday, May 15, 2006. Additionally, all districts that revise their General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), Soft Capital Allocation Limit (SCAL), Classroom Site Fund Budget Limit (CSFBL), or adopted budget must submit a fully completed districtwide budget (cover page and pages 1 through 8), supplement, summary, and all work sheets to the County School Superintendent and ADE School Finance Unit by May 18, 2006. (Districts in the Accounting Responsibility Program are not required to send a copy to the County School Superintendent.)

In accordance with Arizona Revised Statutes (A.R.S.) §15-905, districts must submit the revised budget electronically to ADE using either the Auditor General's Excel files, with the 6/05 revision date, or software that produces an electronic file in the format required by ADE. The completed forms must be uploaded via the Common Logon, on ADE's Web site at www.ade.az.gov/commonlogon/. Please use the following Menu option: School Finance File Upload (Budget/AFR). After electronically submitting the revised budget, districts should verify that the file was processed successfully by viewing the submitted file status on the district's page of ADE's Web site. Instructions for viewing the submitted file status are available on the School Finance Bulletin Board at www.ade.az.gov/schoolfinance/FAQs/BudgetRptsFiles/InstrsFileStatus.doc. For password information or help, please contact ADE's Support Center at (602) 542-7378 [outside the Phoenix area call (866) 577-9636] or e-mail enterprise@ade.az.gov.

The information on the left side of the cover page must be updated when the budget is revised and printed out for the Governing Board to sign. The revised budget must be marked as "Revised" by selecting the appropriate revision number from the Version drop-down box. When the revised forms are electronically submitted to ADE, the date should be recorded, the Superintendent and Business Manager should sign where indicated, and a copy of the cover page should be mailed to ADE, School Finance, Bin 13, 1535 West Jefferson, Phoenix, AZ 85007.

Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should

budget in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), or Soft Capital Allocation (SCA) Funds any amounts that will be expended during the 2005-06 school year for the operation of the food service program. The Child Nutrition Programs Office will verify that amounts budgeted were spent when the annual financial reports are submitted. Affected districts that have not budgeted for the state matching requirements should revise their budget to include the amount to be expended for their food service program on pages 2 and 4 of the budget before May 15. Any questions related to the state matching requirements should be directed to the Child Nutrition Programs Office at (602) 542-8700.

Districts must make all of the revisions described in this memo that would result in a decrease in budget limits and districts may make any of the described revisions that result in an increase in budget limits. **Note:** If revisions result in a decrease in budget limits, it may be necessary to decrease budgeted amounts to avoid exceeding the budget limits. Additional copies of the budget forms and work sheets may be obtained from the Auditor General's Web site at www.azauditor.gov/forms_schooldistrict.htm or ADE's Web site at www.ade.az.gov/schoolfinance/Forms/Budgets/FY2005-2006/.

Districts sponsoring charter schools must revise budget work sheets, as necessary, to reflect actual charter school 100th-day average daily membership.

Districts may revise their budget worksheets to reflect the ADM, as reported on the final FY 2004-2005 ADMS46-1 reports, which were generated for all districts in March 2006. **Do not revise the FY 2005-06 budget worksheets to include the ADM from the FY 2005-2006 ADMS46-1.**

Following are specific instructions for revising the GBL, UCBL, SCAL, CSFBL, and adopted budget as well as public notice requirements concerning any revisions.

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Revised amounts should be recorded on **page 7** of the budget as described in the following paragraphs. When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. All amounts to be applied to M&O should be recorded in column A. All amounts to be applied to UCO should be recorded in column B.

On page 7, lines 1(b) and (c), 2, 3(a) and (c), 4 through 8, 10, and line 9 items marked with an asterisk, may be revised **only** as described in this memo. In addition to apportioning any change in the amount for a line between columns A and B, the district may reapportion the amount on any line between the columns based on budgetary needs of the district, if applicable. Amounts recorded on line 10 may be either positive or negative.

Line 1(b). Plus Adjustment for Growth

If the district qualifies for the student growth adjustment, the Revenue Control Limit (RCL) may be adjusted. The growth adjustment should be calculated using the work sheet available on ADE's Web site at www.ade.az.gov/schoolfinance/forms/GrowthForms/. The district should record any budget increase for growth up to the amount calculated on this worksheet, on line 1(b). Districts will receive additional RCL for growth only if included on this line of the budget.

Alternatively, the district may use the amount of growth calculated by ADE, School Finance, available from the district's APOR55-2 Report. This report is available on the district's page of ADE's Web site at www.ade.az.gov/districts. The amount calculated for April 15, 2006 on the APOR55-2 Report is based on the 100th-day ADM and Group B counts as of March 31, 2006.

Line 1(c). Increase or (Decrease) in 03 District High School Tuition Payments [A.R.S. §15-905(J)]

A common school district not within a high school district (Type 03) reporting an adjustment for actual tuition should follow the instructions below; Work Sheet E should not be revised.

Obtain the "Tuition Out for High School Students (Type 03)" amount reported in the "Calculation for RCL" section from page 2 of the most recent copy of the APOR55-1 Report, available on the district's page of ADE's Web site at www.ade.az.gov/districts, and determine whether this amount accurately reflects the actual tuition payments for type 03 district high school students. If the APOR55-1 amount is MORE THAN the actual amount, the **difference** must be recorded as a decrease (in parentheses) on line 1(c). If the APOR55-1 amount is LESS THAN the actual amount, the **difference** may be recorded as an increase on line 1(c). The debt service portion of the amount included on line 1(c) for tuition payments in excess of estimated amounts should be limited as described in A.R.S. §15-824.

Line 2. FY 2005-06 Capital Outlay Revenue Limit (CORL) (A.R.S. §15-961)

Compare the CORL from the district's most recently revised adopted budget, line 2, to the CORL from the most recent copy of the APOR55-1 Report, page 3, available on the district's page of ADE's Web site. The amount on line 2 may not exceed the CORL from the most recent copy of the APOR55-1 Report, page 3.

Line 3(a). FY 2005-06 Override Authorization-Maintenance and Operation

If the RCL on line 1(a) was reduced after budget adoption, the district must recalculate the maximum M&O override amount allowed by A.R.S. §15-481. Attorney General Opinion I90-020 prohibits districts from recalculating the M&O override based on an increase in the RCL. The amount reported on line 3(a) may not exceed the lesser of the original or recalculated maximum M&O override amount.

Line 3(c). FY 2005-06 Override Authorization-Special K-3 Program

If the RCL on line 1(a) was reduced after budget adoption, the district must recalculate the maximum K-3 program override amount allowed by A.R.S. §15-482. Attorney General Opinion I90-020, prohibits districts from recalculating the K-3 program override based on an increase in the RCL. The amount reported on line 3(c) may not exceed the lesser of the original or recalculated maximum K-3 program override amount.

Line 4. Small School Adjustment for Districts With a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949)

If the district received approval from the county board of supervisors as provided in A.R.S. §15-949 to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption, include the revised amount on line 4.

Line 5. Tuition Revenue (A.R.S. §§15-823, 15-824, 15-825, and 15-825.01)

In accordance with A.R.S. §15-905(I), a district that has overestimated tuition revenues must adjust line 5, based on actual tuition revenues for the current fiscal year. However, a district that has underestimated tuition revenues may revise line 5 and the budget, based on actual tuition for the current fiscal year.

The UCO portion of tuition revenues should be recorded in column B, lines 5(a) through 5(d). **However, the debt service portion of tuition revenues should be excluded from lines 5(a) through 5(d).**

Line 6. State Assistance (A.R.S. §15-976)

In accordance with A.R.S. §15-905(I), a district that has overestimated state assistance for children whose parents are employed by certain state institutions, must revise line 6 based on actual revenues during the current fiscal year. However, a district that has underestimated this revenue may revise line 6 and the budget based on actual revenue. Eligible districts will receive instructions in a School Finance Memorandum. The work sheets to calculate state assistance are available at www.ade.az.gov/schoolfinance/Forms/CEC/Default.asp.

Lines 7(a) and (b). Allowable Budget Increase for Title 8, P.L. 103-382 Districts: Add-on for Children with Disabilities and Indian Students [A.R.S. §15-905(K) and (O)] and Administrative Costs [A.R.S. §15-905(P)]

In accordance with A.R.S. §15-905(K) and (O), a district may revise line 7(a) based on any adjustments that result in increases over the amount estimated by the Superintendent of Public Instruction for Title 8, P.L. 103-382 assistance for children with disabilities and Indian students for FY 2004-05. However, the district must revise line 7(a) based on any adjustments that result in decreases in the amount estimated by the Superintendent of Public Instruction for Title 8, P.L. 103-382 assistance for FY 2004-05.

To determine the adjustment for Title 8, P.L. 103-382 administrative costs in accordance with A.R.S. §15-905(P)(10), complete Work Sheet L issued with USFR Memorandum No. 212. If the recalculated amount from line VI of the work sheet is MORE THAN the budgeted amount, the district may record the recalculated amount on line 7(b). If the recalculated amount from the work sheet is LESS THAN the budgeted amount, the district must record the recalculated amount on line 7(b).

Line 8. Increase Authorized by County School Superintendent for Accommodation Schools [A.R.S. §15-974(C)]

Complete and submit Work Sheet S, issued with USFR Memorandum No. 212. In completing line I.A of the work sheet, use the lesser of the revised District Support Level or RCL from Work

Sheet E or F, as applicable. Record the district's actual cash balance for the M&O Fund at June 30, 2005, on line II.A.1. Recalculate Work Sheet M and record the Budget Balance Carryforward on line II.A.2. For further guidance on recalculating Work Sheet M, see the instructions below for line 9(c).

In accordance with A.R.S. §15-905(I), if the recalculated amount on line II.B of Work Sheet S is MORE THAN the amount on the most recently revised adopted budget, the district may record the recalculated amount on line 8. If the recalculated amount on line II.B is LESS THAN the amount on the most recently revised adopted budget, the district must record the recalculated amount on line 8.

If the June 30, 2005, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district **must** complete and submit a revised Work Sheet S, issued with USFR Memorandum No. 212, even if the amount recorded on line 8 of the adopted budget is not revised.

Line 9(c). Budget Balance Carryforward (A.R.S. §15-943.01)

The actual allowable M&O Fund budget balance carryforward, should be recalculated on Work Sheet M. In completing line 1.b of the work sheet, enter any reductions to budget capacity reported on the most recent Over Expenditure Report for Fiscal Year 2005 (BUDG75), page 2, "Adjustment amount for FY 2005-06 Budget Work Sheet M, line 1.b." This report is available on the district's page of ADE's Web site at www.ade.az.gov/budget. The amount recorded on page 7, line 9(c) cannot exceed the amount reported on the BUDG75 Report, page 2, "Allowed Budget Balance Carry-Forward." Some districts may have incurred M&O liabilities in excess of the FY 2004-05 budget, as authorized by the County Board of Supervisors (A.R.S. §15-907). Additionally, some districts may have overexpended their FY 2004-05 M&O Fund. These districts do not have a budget balance to carry forward to FY 2005-06. **If either of these circumstances applies, the district must record a zero on page 7, line 9(c).**

Line 9(e). Excess Utilities [A.R.S. §15-910(A)-(F)]

A district may revise the amount budgeted for excess utilities in accordance with A.R.S. §15-910. If the district received a refund of utility expenditures (e.g., E-rate reimbursements) that were originally included in an excess utilities calculation, the amount of the refund must be entered on Work Sheet N, line II.B.

Complete and submit Work Sheet N, issued with USFR Memorandum No. 212. The district must use actual amounts to date, plus estimated amounts for the remainder of the fiscal year as indicated on the work sheet. Districts that calculate a revised RCL on page 7, line 1(d), of the budget should enter the revised amount on Work Sheet N, line IV.A.1.

The recalculated amount on line IX of the work sheet is the maximum amount that may be entered on page 7, line 9(e), and budgeted as excess utilities on page 2, M&O Detail by Object Code section, lines 1-8.

Line 9(h). Energy Reduction Adjustment (A.R.S. §15-910.02 and Laws 2001, Ch. 32).

A.R.S. §15-910.02 had a delayed repeal clause that became effective on July 1, 2005. Therefore, districts cannot increase the GBL for an Energy Reduction Adjustment or increase excess

utilities for the cost of Energy Reduction Measures in calculating the FY 2005-06 budget. To ensure districts budget appropriately, lines I.A, I.B, and VII on Work Sheet N must be revised to be zero or left blank. As a result, line 9(h) on page 7 should also be revised to be zero or left blank.

Line 9(j). FY 2004-05 Career Ladder Unexpended Budget Carryforward [A.R.S. §15-918.04(C)]

Districts should use the unexpended amount as reported on the most recent FY 2004-05 BUDG75 Report, page 2.

Line 9(k). FY 2004-05 Optional Performance Incentive Program Unexpended Budget Carryforward (A.R.S. §15-919.04)

Districts should use the unexpended amount as reported on the most recent FY 2004-05 BUDG75 Report, page 2.

Line 9(l). FY 2004-05 Performance Pay Unexpended Budget Carryforward (A.R.S. §15-920)

Districts should use the unexpended amount as reported on the most recent FY 2004-05 BUDG75 Report, page 2.

Line 10. Adjustment to the General Budget Limit [A.R.S. §15-905(M)]

This line should be used to reduce the FY 2005-06 GBL for exceeding the prior year(s) GBL for M&O or for exceeding the M&O section of the budget, or to make A.R.S. §15-915 adjustments as approved by ADE. If more than 1 year is recorded, indicate each year and the associated amount on the explanation lines, but record only one combined amount in column A. If the amount entered on this line is negative, enter amount in parentheses. Do not use this line to subtotal amounts recorded on lines 9(a) through (l).

Completing Page 7

After revising amounts on lines 1 through 10, columns A and B, as directed in the preceding paragraphs, line 11 will reflect the revised FY 2005-06 GBL. The amount recorded on page 1, line 30 cannot exceed this amount. Line 12 will be the Total Amount to be Used for Capital Expenditures and must agree with line A.12 on page 8.

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Revised amounts should be recorded on page 8 of the budget as described in the following paragraphs.

Line A.1. Total Amount Available for FY 2004-05 Capital Expenditures

Line A.1 should agree to the most recently revised adopted FY 2004-05 budget, page 8, line A.14.

Line A.2. Total Unrestricted Capital Budget Limit (UCBL) Adjustment for Prior Years as
Notified by ADE on BUDG75 Report

Line A.2, if required, should agree to the BUDG75 Report, page 3, "Unrestricted Capital Budget Limit Adjustment." **Amounts on this line must be negative.** Positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line A.11.

Line A.3. Adjusted Amount Available for FY 2004-05 Capital Expenditures

Line A.3 should agree to the ADE calculated amount on the most recent BUDG75 Report, page 3, "Unrestricted Capital Available in FY 2004-05." Contact ADE School Finance to reconcile any differences.

Line A.4. Amount Budgeted in Fund 610 in FY 2004-05

Line A.4 should agree to the budgeted amount from the most recently revised adopted FY 2004-05 budget, page 4, line 10.

Line A.6. FY 2004-05 Fund 610 Actual Expenditures

Line A.6 should reflect actual UCO Fund 610 expenditures as reported on the district's FY 2004-05 AFR on page 5, line 10, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2004-05 UCO budget (budget page 4, line 10).

Line A.8. Interest Earned in Fund 610 in FY 2004-05

Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2004-05 AFR on page 1, line 6 for the UCO Fund.

Line A.9. Federal Impact Adjustment (A.R.S. §15-964)

In accordance with A.R.S. §15-964(D), complete Work Sheet R, issued with USFR Memorandum No. 212. If the recalculated amount from the work sheet is MORE THAN the budgeted amount, the recalculated amount may be recorded on line A.9. If the recalculated amount from the work sheet is LESS THAN the budgeted amount, the recalculated amount must be recorded on line A.9.

Line A.10. Monies Deposited in Fund 610 from School Facilities Board for Donated Land
[A.R.S. §15-2041(F)]

Enter the amount of money, if any, received or expected to be received, by fiscal year end, from the School Facilities Board in compliance with A.R.S. §15-2041(F).

Districts should forward a copy of the award letter from the School Facilities Board stating the specific amount being deposited in Fund 610, to ADE, School Finance, in order to receive budget capacity for this item.

Line A.11. Adjustment to UCBL for FY 2005-06 [A.R.S. §15-905(M)]

Line A.11 should be used to reduce the FY 2005-06 UCBL for exceeding the FY 2004-05 Amount Available to be Spent in UCO Fund or exceeding the FY 2004-05 capital outlay section of the budget, or to make A.R.S. §15-915 adjustments as approved by ADE. If more than one

item is recorded, indicate each item and the associated amount on the explanation line, but record only one combined amount in the column to the right. If any such adjustments are necessary, ADE will notify districts of the amount to enter on this line. Record negative amounts in parentheses.

Line A.13. FY 2005-06 State Board Approval to Budget and Accumulate Cash Balance for Construction, Building Renovation, and Soft Capital [A.R.S. §15-962(F)]

The amount on line A.13 cannot exceed the lesser of the FY 2004-05 Federal Impact Aid Entitlement or the M&O Fund's ending cash balance at June 30, 2005, after encumbrances, less any amount used to fund nonlevy overrides or budget balance carryforward.

Line B.1. FY 2004-05 Soft Capital Allocation Limit (SCAL)

Line B.1 should agree to the most recently revised adopted FY 2004-05 budget, page 8, line B.12.

Line B.2. Total SCAL Adjustment for Prior Years as Notified by ADE on BUDG75 Report

Line B.2 should agree to the BUDG75 Report, page 3, "Soft Capital Allocation Limit Adjustments." **Amounts on this line must be negative.** Positive adjustments approved by ADE in accordance with A.R.S. §15-915 should be included on line B.11.

Line B.4. Amount Budgeted in Fund 625 in FY 2004-05

Line B.4 should agree to the most recently revised adopted FY 2004-05 budget, page 4, line 19.

Line B.6. FY 2004-05 Fund 625 Actual Expenditures

Line B.6 should reflect actual SCA Fund 625 expenditures as reported on the district's FY 2004-05 AFR, page 5, line 19.

Line B.8. Interest Earned in Fund 625 in FY 2004-05

Line B.8 should agree to the actual amount of interest earned on investments as reported on the FY 2004-05 AFR on page 1, line 6 for the SCA Fund.

Line B.9. Soft Capital Allocation

The amount entered on line B.9 cannot exceed the SCAL from the most recent APOR55-1 Report available on the district's page of ADE's Web site. Contact ADE School Finance to reconcile any differences.

A district that sponsors a charter school should recompute the SCA on Work Sheet I, section V, for the actual charter school student count.

Line B.10. Capital Transportation Adjustment Approved by State Board of Education [A.R.S. §15-963(B)]

Districts approved for a Capital Transportation Adjustment in accordance with A.R.S. §15-963 may record on line B.10 the amount indicated in the most recent APOR55-1 Report, page 3, available on the district's page of ADE's Web site.

Line B.11. Adjustment to SCAL for FY 2005-06 [A.R.S. §15-905(M)]

This line should be used to reduce the FY 2005-06 SCAL for exceeding the FY 2004-05 SCAL or exceeding the FY 2004-05 SCA section of the budget, or to make A.R.S. §15-915 adjustments as approved by ADE. If more than one item is recorded, indicate each item and the associated amount on the explanation line, but record only one combined amount in the column to the right. If any such adjustments are necessary, ADE will notify districts of the amount to enter on this line. Record negative amounts in parentheses.

Lines C.1 through C.7.

Districts should review and compare the amounts entered on these lines to the BUDGCSF report available on the district's page of ADE's Web site. Contact ADE School Finance to reconcile any differences. If adjustments are necessary, districts should make changes to the table at the bottom of Budget, page 8 for the calculation of the CSFBL. These amounts will automatically transfer to lines C.1 through C.7.

Line C.1. FY 2004-05 Classroom Site Fund Budget Limit

Line C.1 should agree to the most recently revised adopted FY 2004-05 budget, page 8, line C.7.

Line C.2. FY 2004-05 Classroom Site Fund Actual Expenditures

Line C.2 should reflect actual Classroom Site Fund (CSF) expenditures as reported on the district's FY 2004-05 AFR, page 4, line 49 and footnote (1).

Line C.4. Interest Earned in the Classroom Site Fund in FY 2004-05

Line C.4 should agree to the actual amount of interest earned on CSF investments, as reported on the FY 2004-05 AFR on page 4, lines 2, 18, and 34.

Line C.5. FY 2005-06 Classroom Site Fund Allocation

The amount reported on line C.5 should agree to the CSF 301 Report for FY 2005-06, based on the attending weighted student count multiplied by \$353.

Line C.6. Adjustments to FY 2005-06 Classroom Site Fund Budget Limit

Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Enter the FY 2004-05 Classroom Site Fund Budget Limit difference calculated by ADE on the district's FY 2004-05 BUDGCSF Report available on the district's page of ADE's Web site at www.ade.az.gov/budget. Districts that need assistance with the adjustment should contact School Finance at schoolfinance@ade.az.gov.

COMPLETING THE REVISED BUDGET

Total M&O Fund expenditures must not exceed the adjusted GBL (page 7, line 11). Therefore, if the net change to the GBL is a decrease, the district may be required to reduce its M&O Fund budget to ensure that budgeted amounts are within the prescribed limit. If the net change to the GBL is an increase, the district may choose to revise its M&O Fund budget.

Total UCO Fund expenditures must not exceed the adjusted Amount Available to be Spent in the UCO Fund (page 8, line A.14). Therefore, if the net change to the Amount Available to be Spent in the UCO Fund is a decrease, the district may be required to reduce its UCO Fund budget to ensure that budgeted amounts are within the prescribed limit. If the net change to the Amount Available to be Spent in the UCO Fund is an increase, the district may choose to revise its UCO Fund budget.

Total SCA Fund expenditures must not exceed the adjusted SCAL (page 8, line B.12). Therefore, if the SCAL is decreased, the district may be required to reduce its SCA Fund budget to ensure that the budgeted amount is within the prescribed limit. If the SCAL is increased, the district may choose to revise its SCA Fund budget.

Total CSF expenditures must not exceed the adjusted CSFBL (page 8, line C.7). Therefore, if the CSFBL is decreased, the district may be required to reduce its CSF budget to ensure that the budgeted amount is within the prescribed limit. If the CSFBL is increased, the district may choose to revise its CSF budget.

PUBLIC NOTICE REQUIREMENTS FOR REVISING GBL, UCBL, SCAL, CSFBL, AND THE ADOPTED BUDGET

The following paragraphs describe the Governing Board meeting and public notice requirements when the GBL, UCBL, SCAL, CSFBL, or the adopted budget is revised.

- If the GBL, UCBL, SCAL, or the CSFBL (pages 7 and 8 of the most recently revised adopted budget) are revised prior to May 15, but the M&O Fund budget (page 1), UCO Fund budget (page 4), SCA Fund budget (page 4), and CSF budget (page 3) are not revised, a Governing Board meeting is not required.
- If the M&O Fund budget (page 1), UCO Fund budget (page 4), SCA Fund budget (page 4), or CSF budget (page 3), is revised prior to May 15 as allowed by statute, including revisions due to adjustments to the RCL on page 7, for student growth as applicable, the district must post 24-hour advance notice of and hold a public hearing [A.R.S. §§15-948(C) and (D), and 15-905(D)]. The requirement to publish the notice 10 days prior to the meeting is not applicable for budget revisions.

If you have any questions or need assistance, please call the Arizona Department of Education, School Finance Operations Unit at (602) 542-5695, or the Office of the Auditor General, Accounting Services Division at (602) 553-0333.

MDH/VGS/lm